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Applicant : Ims et al.  
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Art Unit : 2176

MS AF  
Commissioner for Patents  
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Attorney

Reg. No. 33,579

Sir:

**AMENDMENT AFTER FINAL REJECTION  
AND AFTER THE FILING OF A NOTICE OF APPEAL**

This paper is being filed in response to the final Office Action mailed July 27, 2006, and after the filing of a Notice of Appeal on October 26, 2006. Reconsideration and reexamination are respectfully requested in light of the amendments and remarks below.

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.

DO NOT ENTER  
WKB  
11/15/06